EXHIBIT 11

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U.S. Department of Justice

Civil Division

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December 7, 2006

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Re: U.S. ex rel Ven-A-Care of the Florida Keys v. Abbott Laboratories,

CA No. 06-11337, MDL No. 1456/No. 01-12257-PBS; U.S. ex rel. Ven-a-Care of the Florida Keys Inc v. Dey , MDL No. 1456/Civil Action No. 05-

11084

Dear Counsel:

We are in receipt of the Notice of Deposition served upon the Department of Health and Human Services ("HHS") on November 22, 2006, seeking the testimony of Nancy Molyneaux. Ms. Molyneaux is a program analyst in the Office of the Inspector General's Office of Evaluation and Audits. We are concerned that much of Ms. Molyneaux's prospective testimony will be covered by the deliberative process privilege. For this reason, we ask that you advise us of the topics that you intend to cover with Ms. Molyneaux. Provision of such a list of topics would enable the parties to address and discuss any areas of disagreement in advance of the deposition, increasing the efficiency of the discovery process.

Also, we believe the AWP MDL proceeding contemplates that Dey participate in these depositions or waive its right to re-notice them. Please let us know by Monday, December 11, if Dey disagrees.

Finally, in order to accommodate the schedules of Ms. Molyneaux and the government's counsel, we ask that you agree to schedule the deposition after the end of the year - preferably the week of January 8,2007.

I appreciate your consideration of these matters, and look forward to hearing from you.

Sincerely,

/s/ John K. Neal

John K. Neal Trial Attorney Fraud Section